NORFOLK

Office of the City Attorney

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February 11, 2014

To the Honorable Council
City of Norfolk, Virginia

R-7

  Re: Tax Overpayment
     Boddie Noell Enterprises, Inc.

Dear Ladies and Gentlemen:

  Attached please find an ordinance directing the City Treasurer to refund to Boddie Noell Enterprises, Inc., $4,955.81 based upon the overpayment of Business Personal Property Tax for 2013, resulting in a refund due of $4,955.81, plus interest.

          Respectfully submitted,

          Bernard A. Pishko
          City Attorney

Recommendation: Adopt Ordinance

1/16/14 pfh

Form and Correctness Approved:

By _____
Office of the City Attorney

Contents Approved:

By _____
DEPT.

NORFOLK, VIRGINIA

BCM

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO BODDIE NOELL ENTERPRISES, INC. BASED UPON THE OVERPAYMENT OF BUSINESS PERSONAL PROPERTY TAX FOR 2013.

- - -

WHEREAS the Commissioner of the Revenue has determined that business personal property taxes were erroneously overpaid by Boddie Noell Enterprises, Inc. for tax year 2013 and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of $4,955.81, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That $4,955.81 is hereby appropriated for a refund to Boddie Noell Enterprises, Inc. for tax year 2013;

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to refund to Boddie Noell Enterprises, Inc. in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

<div align="center">

Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:

Boddie Noell Enterprises, Inc

Account # 218721/000885/000886/000888/000889/014060/900124

January 3, 2014

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Overview:

Our office made a statutory assessment on Boddie Noell Enterprises, Inc., (BNEI), because they had not filed their 2013 Business Personal Property Tax. We included a late filing penalty. BNEI subsequently provided this office with the filing. The newly filed return reflected assets that had been deleted and/or removed from service, which necessitated an adjustment to the assessment. The adjusted assessment resulted in an overpayment of **$4,955.81**. We are therefore requesting that a refund in this amount be issued to BNEI.

In compliance with **_Norfolk Code § 24-7_**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

This refund reduces Business Personal Property revenue by **$4,955.81** for the 2014 fiscal year.
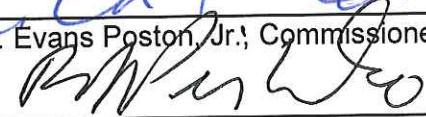
Conclusion:

It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the **Business Personal Property** overpayment of **$4,955.81.**

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Certification

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I, **C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk,** certify that the above named company is due a refund in the amount of $_4,955.81_ as specified by **_Virginia Code §58.1-3981_** due to the overpayment of _Business Personal Property Taxes._

_____   _____
C. Evans Poston, Jr., Commissioner of the Revenue   Date

_____   _____
Bernard Pishko, City Attorney   Date